

5101:3-3-201

Page 12 of 35

5610	Interest Income - Funded Depreciation
5620	Interest Income - Related Party Revenue
5625	Interest Income - Contributions
5630	Endowments
5640	Gain/Loss on Disposal of Assets
5650	Gain/Loss on Sale of Investments
5660	Nurse Aide Training Program Revenue
5670	Unrestricted Contributions

DEDUCTIONS FROM REVENUES

5710	Contractual Allowance - Medicare
5720	Contractual Allowance - Medicaid
5730	Contractual Allowance - Other

A single account which is the sum of 5710, 5720 and 5730 can be maintained by those LTCFs that do not record contractual allowances by payment source. Detail supporting this single account must be available.

5740	Charity Allowance
------	-------------------

Table 5

OTHER PROTECTED COSTMEDICAL SUPPLIES

Medical supplies - items which are, disposable, or have a limited life expectancy, including but not limited to: atomizers and nebulizers, catheters, adhesive backed foam pads, eye shields, hypodermic syringes and needles. Routine nursing supplies such as; isopropyl alcohol; analgesic rubs; antiseptics; cotton balls and applicators; elastic support stockings; dressings (adhesive pads, abdominal pads, gauze pads and rolls, eye pads, stockinette; enema administration apparatus and enemas; hydrogen peroxide; glycerin swabs; lubricating jellies (~~vaseline~~ VASELINE, ~~ky-jelly~~ KY JELLY, etc.); plastic or adhesive bandages (e.g. ~~band-aids~~ BAND-AIDS); medical tape; tongue depressors; tracheotomy care sets and suction catheters; tube feeding sets and component supplies; over the counter drugs, etc. (excludes incontinence supplies, enterals, and all items that are directly billed by supplier to medicare and medicaid).

For those facilities participating in medicaid and not in medicare, all ~~medical~~ ^{medical} supplies are to be classified in account 6001. For those facilities participating in both the medicare and medicaid programs, medical supplies must be categorized and classified as follows:

6000	Medical Supplies Billable to Medicare - Medical supplies for facilities participating in medicare which are billable to medicare regardless of payor type.
6001	Medical Supplies Non-Billable to Medicare - Medical supplies for facilities not participating in medicare, as well as medical supplies for facilities which are not billable to medicare regardless of payor type.
6003	Oxygen - Oxygen defined as emergency stand-by oxygen only, all other oxygen should be directly billed by supplier to medicaid.

Proposed Effective Date 3/31/98

TN # 98-02 APPROVAL DATE MAY 28 1998
 SUPERSEDES
 ... # 03-02 EFFECTIVE DATE 3/31/98

5101:3-3-201
Page 13 of 35

MEDICAL MINOR EQUIPMENT

Medical minor equipment limited to: enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the facility asset capitalization policy and is not included in this group should be reported in minor equipment, account 7350.

For those facilities participating in medicaid and not in medicare, all medical minor equipment should be classified in account 6006. For those facilities participating in both the medicare and medicaid programs, medical minor equipment must be categorized and classified as follows:

- 6005 Medical Minor Equipment Billable to Medicare - Medical minor equipment for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6006 Medical Minor Equipment Non-Billable to Medicare - Medical minor equipment for facilities not participating in medicare, as well as medical minor equipment for facilities which are not billable to medicare regardless of payor type.

PRIOR - AUTHORIZED MEDICAL EQUIPMENT

Equipment authorized and purchased prior to July 1, 1993.

- 6010 Prior Authorized Medical Equipment - Amortized or lease expenses of prior authorized specialized medical equipment. Provider must have received an approval letter from ODHS, division of long term care, before expenses can be reported. A copy of the approval letter must be sent with the cost report. Examples-include but are not limited to: ventilators (all types), enteral feeding pumps, IV infusion pumps, oxygen concentrators, decubitus care beds, miscellaneous request items in LTCFs (not listed on the formulary), and LTCF requests for prior-authorization for facility purchases).

UTILITY EXPENSES

- 6020 Heat, Light, Power - Services provided to furnish heat, light and power. (This account does not include costs associated with on-site salaries or maintenance of heat, light, power).
- 6030 Water and Sewage - Services provided to furnish water and sewage treatment for facilities without on-site water and sewage plants. For facilities which have on-site water and sewer plants this account includes the costs associated with the maintenance and repair of such operations, including the EPA test. The supplies are limited to: expendable water and sewage treatment and water softener supplies, which are used on the water and sewer system.
- 6030.1 - Water and sewage salary
- 6030.2 - Water and sewage other
- 6040 Trash and Refuse Removal - Services provided to furnish trash and refuse removal, including grease trap removal fees. (This excludes housekeeping items such as trash bags.)
- 6050 Hazardous Medical Waste Collection - Contract services provided to furnish hazardous waste collection bags, containers and removal service.

MAY 28 1998
IN #95-62 APPROVAL DATE
SUPERVISOR

5101:3-3-201
Page 14 of 35

PAYROLL TAXES, FRINGE BENEFITS, & STAFF DEVELOPMENT

- 6054 Payroll Taxes - Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).
- 6055 Workers Compensation - Other protected premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6 (excludes purchased nursing).
- 6056 Employee Fringe Benefits - Other protected fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).
- 6057 EAP Administrator - An individual who performs the duties of the employee assistance program for other protected personnel.
- 6057.1 - EAP administrator other protected salary
- 6057.2 - EAP administrator other protected contract
- 6058 Self Funded Program Administrator - An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected).
- 6058.1 - Self funded admin. Other protected salary
- 6058.2 - Self funded admin. Other protected contract
- 6059 Staff Development - Other protected continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with other protected personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 6059.1 - Staff development other protected salary
- 6059.2 - Staff development other protected other

PROPERTY TAXES

- 6060 Real Estate Taxes - Real property tax expense incurred by the provider.
- 6070 Personal Property Taxes - Personal property tax expense incurred by the provider.

MAY 28 1998
TN # 98-02 APPROVAL DATE
SUPERSEDES

5101:3-3-201
Page 15 of 35

6080 Franchise Tax - Allowable portion of franchise tax as defined in Section 2122.4, of the "HCFA Publication 15-1."

GOVERNMENT MANDATED ASSESSMENTS OR FEES

6090 Government Mandated Assessments or Fees - With the exception of the franchise permit fee incurred by the provider.

6091 Franchise Permit Fee - ~~franchise~~ FRANCHISE permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio department of human services (ODHS) to nursing facilities (NFs), and intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to rule 5101:3-3-492 of the Administrative Code, as calculated by rule 5101:3-3-493 of the Administrative Code for NFs, and rule 5101:3-3-822 of the Administrative Code for ICFs-MR, and as exempted by rule 5101:3-3-494 of the Administrative Code.

Franchise taxes are to be reported in account 6080, Franchise Tax.

HOME OFFICE COSTS

6095 Home Office Costs/Other Protected - Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to; utilities; real estate taxes; personal property tax; and franchise tax, and are allocated to the facility in accordance with "HCFA Publication 15-1," Section 2150 thru 2150.3, "Home Office Costs".

Table 6

DIRECT CARE COST CENTER

These accounts include costs that are specified and represent expenses related to the delivery of nursing and habilitation/rehabilitation services. The term "licensed" refers to state of Ohio licensure.

Each account may be used by both nursing facilities (NFs) and intermediate care facilities for the mentally retarded (ICFs-MR), unless the account is specifically addressed to (NFs) or (ICFs-MR).

NURSING AND HABILITATION/REHABILITATION

6100 Medical Director - A physician licensed under state law to practice medicine, that is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.

6100.1	-	Medical director salary
6100.2	-	Medical director contract

Proposed Effective Date 3/31/98

IN # 98-02 APPROVAL DATE MAY 28 1998
SUPERSEDES
IN # 97-06 EFFECTIVE DATE 3/31/98

5101:3-3-201

Page 16 of 35

6105 Director of Nursing - A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing. ICFs-MR are not required to have a full-time director of nursing).

6105.1 - Director of nursing salary
6105.2 - Director of nursing contract

6110 RN Charge Nurse - A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6110.1 - RN charge nurse salary
6110.2 - RN charge nurse contract

6115 LPN Charge Nurse - A licensed practical (vocational) nurse designated by the director of nursing who responsible for the supervision of the nursing activities in the facility.

6115.1 - LPN charge nurse salary
6115.2 - LPN charge nurse contract

6120 Registered Nurse - Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).

6120.1 - Registered nurse salary
6120.2 - Registered nurse contract

6125 Licensed Practical Nurse - Salary of licensed practical nurses providing direct nursing care to resident. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).

~~6125.1~~ 6125.1 - Licensed practical nurse salary
6125.2 - Licensed practical nurse contract

6130 Nurse Aides - Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties).

6135 Activity Director - A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.

6135.1 - Activity director salary
6135.2 - Activity director contract

APPROVAL DATE MAY 28 1998
TN # 98-02
SUPERSEDES 3/51/98

5101:3-3-201
Page 17 of 35

- 6140 Activity Staff - Personnel providing services related to the activity program.
- 6140.1 - Activity personnel salary
 - 6140.2 - Activity personnel contract
- 6145 Recreational Therapist for NFs - A professional, as required by the code of federal regulations, who oversees and is responsible for the recreational program.
- 6145.1 - Recreational therapist salary
 - 6145.2 - Recreation therapist contract
- 6150 Program Specialist for ICFs-MR - Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.
- 6150.1 - Program specialist salary
 - 6150.2 - Program specialist contract
- 6155 Program Director - An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement the active treatment or specialized service program defined by each resident's individual program plan; works directly with residents and with paraprofessional, nonprofessional and other professional program staff who work with residents.
- 6155.1 - Program directory salary
 - 6155.2 - Program director contract
- 6160 Habilitation Supervisor for NFs - Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.
- 6160.1 - Habilitation supervisor salary
 - 6160.2 - Habilitation supervisor contract
- 6165 Habilitation Supervisor for ICFs-MR - Supervisor with experience, training and background in habilitation.
- 6165.1 - Habilitation supervisor salary
 - 6165.2 - Habilitation supervisor contract
- 6170 Habilitation Staff - Personnel trained in habilitation who provide habilitation services.
- 6170.1 - Habilitation staff salary
 - 6170.2 - Habilitation staff contract
- 6175 Psychologist - A professional licensed under state law to practice psychology.
- 6175.1 - Psychologist salary
 - 6175.2 - Psychologist contract

498.02 APPROVED DATE MAY 28 19
604-65625

5101:3-3-201
Page 18 of 35

- 6180 Psychology Assistant - An individual trained in psychology to assist the psychologist.
- 6180.1 - Psychology assistant salary
 - 6180.2 - Psychology assistant contract
- 6185 Respiratory Therapist - A professional licensed under state law to render respiratory care.
- 6185.1 - Respiratory therapist salary
 - 6285.2 - Respiratory therapist contract
- 6190 Social Work/Counseling - A professional licensed under state law to practice social work or counseling.
- 6190.1 - Social work/counseling salary
 - 6190.2 - Social work/counseling contract
- 6195 Social Services/Pastoral Care - Personnel providing social services and/or pastoral services.
- 6195.1 - Social services/pastoral care salary
 - 6195.2 - Social services/pastoral care contract
- 6200 Qualified Mental Retardation Professional - A professional with at least one year of experience working directly with persons with mental retardation or other developmental disabilities; and is one to the following:
- (i) A doctor of medicine or osteopathy
 - (ii) A registered nurse
 - (iii) An individual who holds at least a bachelor's degree in a professional category specified in CFR 42, Section 483.430, Paragraph (b)(5).
- For QMRPs functioning as a QMRP and an administrator in an ICF-MR, report only the portion related to the cost of a QMRP.
- 6200.1 - QMRP salary
 - 6200.2 - QMRP contract
- 6205 Quality Assurance - Individuals providing the quality assurance functions in the facility, as overseen by the committee established under CFR 42, Section 483.75 (O). (Supplies are included in program supplies). This account includes costs previously reported as utilization review personnel.
- For NFs located in the city of Cincinnati this account includes the minimum hour requirement for physical therapist to comply with Cincinnati Municipal Code Chapter 847, Section 847-17 "Personnel Requirements".
- 6205.1 - Quality assurance salary
 - 6205.2 - Quality assurance contract

5101:3-3-201
Page 19 of 35

6210 Consulting and Management Fees - Direct care consulting fees paid to a separate entity which serves in an advisory capacity for direct care functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the functions of the facility and are in addition to services covered by the current facility staffing patterns.

6220 Other Direct Care Medical Services - Direct care medical services not previously listed.

6220.1 - Other direct care salary -
6220.2 - Other direct care contract

HOME OFFICE COSTS

6230 Home Office Costs/Direct Care-Direct care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the facility personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost center, and are allocated to the facility in accordance with "HCFA Publication 15-1," Sections 2150 through 2150.3, "Home Office Costs".

6230.1 - Home office / direct care salary
6230.2 - Home office / direct care other

PURCHASED NURSING SERVICES

Expenses incurred by the facility to a nursing pool agency for temporary direct care personnel.

6300 Registered Nurse* Purchased Nursing-Registered nurses providing direct nursing care to residents.

6310 Licensed Practical Nurse* Purchased Nursing - Licensed practical nurses providing direct nursing care to residents.

6320 Nurse Aides* Purchased Nursing-Individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. (Excludes housekeeping and laundry duties).

NURSING FACILITIES ONLY

NURSE AIDE TRAINING

These costs as described in the Ohio Revised Code Chapter 3721. are for nursing facilities only.

6400 In-House Trainer Wages - This account includes and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with Chapter 3721. Of the Revised Code.

IN # ~~9-08~~ APPROVAL DATE MAY 28 1998
SUPERSEDES

EFFECTIVE DATE 2/21/98

5101:3-3-201
Page 20 of 35

- 6410 Classroom Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to section 3721.29 of the Revised Code, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.
- 6420 Clinical Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to section 3721.29 of the Revised Code. Include only those wages paid for your own facility staff.
- 6430 Books and Supplies - This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks, reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy state in the capital cost center, paragraph A).
- 6440 Transportation - This account is limited to the mileage allowance, e.g., ~~Using~~ USING the individual's own vehicle, paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests. This account does not include expense incurred for the use of a facility's own vehicle.
- 6450 Tuition Payments - This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code, excluding payments to other nursing facilities.
- 6455 Tuition Reimbursement - This account is limited to the reimbursement of costs incurred by the facility to reimburse an individual who is not employed, or does not have an offer to be employed, as a nurse aide but becomes employed by, or received an offer for employment from, the facility not later than twelve months after completing a nurse aide training and competency evaluation program. Reimbursement to the nurse aide shall be made on a prorata basis during the period in which the individual is employed as a nurse aide.
- 6460 Contractual Payments to Other Nursing Facilities - The account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code.
- 6470 Registration Fees and Application Fees - This account is limited to all registration fees and application fees necessary to comply with Chapter 3721. of the Revised Code, ~~and State approved competency exam fees for nurse aides. Competency exam fees for~~ i.e., Train the trainer fees and
- 6490 Employee Fringe Benefits - Nurse aide training (series # 6400)- This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to Chapter 3721. of the Revised Code. Includes self insurance funds. (This account excludes vacation and sick pay salary.)

Proposed Effective Date 3/31/98

state approved
nurse aides.

5101:3-3-201
Page 21 of 35

DIRECT PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

This series represents payroll taxes, workers' compensation, fringe benefits, EAP administrator, self funded programs administrator and staff development for nursing facilities and intermediate care facilities for the mentally retarded including ICFs-MR therapies.

- 6510 Payroll Taxes - Direct care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).
- 6520 Workers' Compensation - Direct care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA publication 15-1," section 2122.6 (Excludes purchased nursing).
- 6530 Employee Fringe Benefits - Direct care fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).
- 6535 Employee Assistance Program Administrator - Direct care
An individual who performs the duties of the employee assistance program for direct care personnel.
- 6535.1 - EAP administrator direct care salary
6535.2 - EAP administrator direct care contract
- 6540 Self Funded Programs Administrator - Direct Care
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care).
- 6540.1 - Self funded admin. direct care salary
6540.2 - Self funded admin. direct care contract
- 6550 Staff Development - Direct care continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with direct care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 6550.1 - Staff development direct care salary
6550.2 - Staff development direct care other

TN # 48-02 APPROVAL DATE MAY 28 1998
SUPERSEDES
407-00 EFFECTIVE DATE 8/31/98

5101:3-3-201
Page 22 of 35

ICF-MR FACILITIES ONLY

DIRECT CARE THERAPIES

These cost are for intermediate care facilities for the mentally retarded only. For nursing facilities, therapy services are directly billed by the supplier to medicaid.

6600 Physical Therapist ICF-MR - A qualified professional licensed under Ohio law as physical therapist.

6600.1 - Physical therapist ICF-MR salary
6600.2 - Physical therapist ICF-MR contract

6605 Physical Therapy Assistant ICF-MR - An individual licensed under Ohio law as a physical therapy assistant.

6605.1 - Physical therapy assistant ICF-MR salary
6600.2 - Physical therapy assistant ICF-MR contract

6610 Occupational Therapist ICF-MR - A qualified professional licensed under Ohio law as a AN occupational therapist.

6610.1 - Occupational therapist ICF-MR salary
6610.2 - Occupational therapist ICF-MR contract

6615 Occupational Therapy Assistant ICF-MR - An individual licensed under Ohio law as a AN occupational therapy assistant.

6615.1 - Occupational therapy assist. ICF-MR salary
6615.2 - Occupational therapy assist. ICF-MR contract

6620 Speech Therapist ICF-MR - A qualified professional licensed under Ohio law as a speech therapist.

6620.1 - Speech therapist ICF-MR salary
6620.2 - Speech therapist ICF-MR contract

6630 Audiologist ICF-MR - A qualified professional licensed under Ohio law as an audiologist.

6630.1 - Audiologist ICF-MR salary
6630.2 - Audiologist ICF-MR contract

Table 7

INDIRECT CARE COST CENTER

Indirect care costs includes costs other than direct care costs, other protected costs, or capital costs.

TN # ~~98-92~~ APPROVAL DATE MAY 28 1998
SUPERSEDES
~~07-85~~ EFFECTIVE DATE 3/31/98